

RESOLUTION NO. 21-42

A RESOLUTION OF THE CITY OF COOPER CITY, FLORIDA, RELATING TO THE PROVISION OF FIRE SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF COOPER CITY, FLORIDA; ESTABLISHING THE RATE OF ASSESSMENT; AMENDING THE PRELIMINARY RATE RESOLUTION AND PRELIMINARY ASSESSMENT ROLL RELATING TO TAX EXEMPT PARCELS, AND PROVIDING FINDINGS; IMPOSING FIRE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF COOPER CITY; APPROVING THE ASSESSMENT ROLL AS AMENDED HEREIN; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Cooper City, Florida has enacted Ordinance No. 10-7-1 (the "Ordinance"), which authorizes the annual imposition and collection of Fire Assessments for fire services, facilities and programs against Assessed Property located within the City of Cooper City, Florida; and

WHEREAS, the imposition of a Fire Assessment for fire services, facilities and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property; and

WHEREAS, the City Commission desires to continue a fire assessment program within the City using the tax bill collection method for the fiscal year beginning on October 1, 2021; and

WHEREAS, the City Commission on July 27, 2021, adopted Resolution No. 21-33 (the "Preliminary Rate Resolution"), containing a brief and general description of the fire facilities and services to be provided to Assessed Property, describing the method of annually assessing Fire Assessed Costs against Assessed Property located within the City of Cooper City, estimating a rate of assessment, directing the preparation of the Assessment Roll, providing for the annual establishment of a maximum assessment, authorizing a public hearing and directing the provision of the notice as required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the City is required to confirm, modify or repeal the Preliminary Rate Resolution, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Ordinance, mailed by the Property Appraiser pursuant to the Uniform Collection Act to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard; and

WHEREAS, the City Commission has determined that it is fair and reasonable to continue the historical exemptions for Tax Exempt Parcels, and to amend the method of computing Fire Assessments described in Preliminary Rate Resolution, as well as the preliminary assessment roll to provide for the exemption as described herein; and,

WHEREAS, a public hearing was held on September 13, 2021, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF COOPER CITY, FLORIDA, THAT:

Section 1: Authority.

This Resolution is adopted pursuant to the Ordinance, the Preliminary Rate Resolution (except as otherwise provided herein), sections 166.021 and 166.041, Florida Statutes and other applicable provisions of law.

Section 2: Definitions and Interpretation.

This Resolution constitutes the Annual Rate Resolution as defined in Ordinance No. 10-7-

1. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Preliminary Rate Resolution.

Section 3: Fire Assessments.

(A) The parcels of Assessed Property described in the Assessment Roll, which is amended as provided herein and which is hereby approved as amended, are hereby found to be specially benefited by the provision of the fire services, facilities and programs described in the Preliminary Rate Resolution, in the amount of the Fire Assessment set forth in the Assessment Roll, which has been amended as provided herein. A copy of the preliminary assessment roll was present or available for inspection for the above referenced public hearing and is incorporated herein by reference, as amended as provided herein. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be benefited by the City's provision of fire services, facilities and programs in an amount not less than the Fire Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution, except as amended herein. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance and the Preliminary Rate Resolution, as amended herein, from the fire services, facilities or programs to be provided and a legislative determination that the Fire Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method of computing Fire Assessments described in Preliminary Rate Resolution is amended in order to provide for the exemption of Tax Exempt Parcels from the Fire Assessment, as follows:

(1) Fire Assessments shall be imposed against all Tax Parcels within the Fire Class Code Categories, except non-benefited or exempt properties.

(2) Tax Exempt Parcels, or portions thereof, whose use is exempt from ad valorem taxation under Florida law, provide facilities and uses to the ownership, occupants, membership as well as the public in general that otherwise might be required to be provided by the City, and such uses thereof serve a public purpose and provide a public benefit. The City has historically provided for the exemption from the Fire Assessment for non-residential Tax Exempt Parcels. The City finds that it is fair and reasonable to exempt such non-residential Tax Exempt Parcels, tax exempt uses on such, from the Fire Assessments. As a result, Tax Exempt Parcels, or portions thereof, whose use is exempt from ad valorem taxation under Florida law, are exempt from the Fire Assessment.

(3) Any shortfall in the expected Fire Assessment proceeds due to any reduction or exemption from payment of the Fire Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Assessments. It is the legislative determination of the City Commission that in the event a court of competent jurisdiction determines any exemption or reduction by the City Commission improper or otherwise adversely affects the validity of the Fire Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save and except for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(C) The method for computing Fire Assessments described in the Preliminary Rate Resolution, as amended herein, is hereby approved. The Preliminary Rate Resolution shall be deemed amended as provided herein.

(D) The Assessment Roll shall be amended to provide for the Tax Exempt Parcels, whose use is exempt from ad valorem taxation under Florida law, to be exempt from the Fire Assessment.

(E) For the Fiscal Year beginning October 1, 2021, the estimated Fire Assessed Cost is approximately \$4,544,703.29. The Fire Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment, as amended herein, to generate the estimated Fire Assessed Cost for the Fiscal Year commencing October 1, 2021, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$267.17
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$ 0.8179
Warehouse- Industrial	\$ 0.0333
Institutional	\$ 1.2061
Government/Exempt	\$ 0.0611

The above rates of assessment are hereby approved. Fire Assessments for fire services, facilities and programs in the amounts set forth in the Assessment Roll, as amended as provided herein and approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(D) As authorized in the Ordinance, interim Fire Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Resolution based upon the rates of assessment approved herein.

(E) Fire Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(F) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

Section 4: Confirmation of Preliminary Rate Resolution.

The Preliminary Rate Resolution, as amended herein, is hereby confirmed.

Section 5: Confirmation of Notice.

The notice of the hearing was published in the Sun-Sentinel. Each affected property owner was provided notice by the Property Appraiser by First Class United States mail, as required in the Ordinance and Preliminary Rate Resolution.

Section 6: Effect of Adoption of Resolution.

The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.

Section 7: Severability.

Should any section or provision of this Resolution, or any paragraph, sentence or word, be declared by a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof, as a whole or a part hereof, other than the part declared to be invalid.

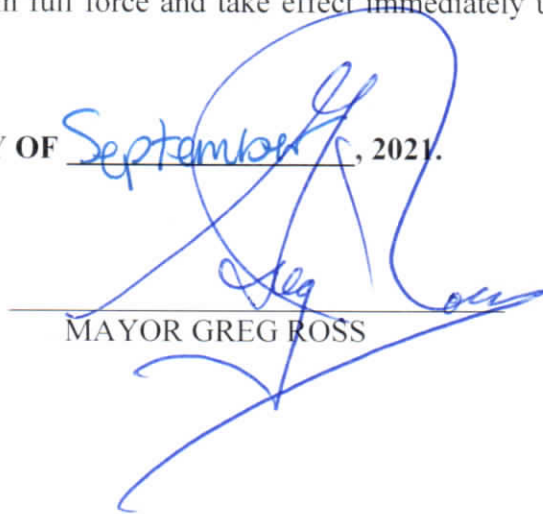
Section 8: Conflicts.

All resolutions or parts of resolutions in conflict herewith, be and the same, are hereby repealed to the extent of such conflict.

Section 9: Effective Date.

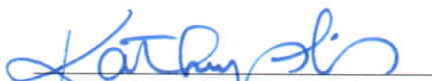
This Annual Rate Resolution shall be in full force and take effect immediately upon its passage and adoption.

PASSED AND ADOPTED THIS 13th DAY OF September, 2021.




MAYOR GREG ROSS

ATTEST:



KATHRYN SIMS, CMC
City Clerk

APPROVED AS TO LEGAL FORM:



JACOB G. HOROWITZ
City Attorney